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 CLEEF U.S. DIST. COURT
 MINNEAPOLIS

United States District Court
 District of Minnesota

UNITED STATES OF AMERICA" aka "Jefferey Civil docket #13-mc-87 (SRN/TNL)
 Wagner")
 petitioner,) Objections to report & recommendations
 vs.)
 John Thornton,)
 alleged respondent)



Now Comes John Thornton, alleged defendant, by special appearance and under threat, duress and coercion, not submitting to the Tony N. Leung's asserted jurisdiction over me, who hereby objects to the report and recommendations. Judge Leung has the facts wrong and assumes Wilhelm's burden of proof. Grounds are further set forth below.

1. Facts wrong. Leung has numerous facts wrong. A. Jeffrey Wagner is investigating an *alleged* tax liability, he has no evidence the code even applies to me. B. Marc Stevens never claimed to be an attorney; he clearly stated he was assisting with third party authorization, something he does with the IRS every day.

C. I did not refuse to take the oath, Wagner refused to permit Stevens to assist and provide any evidence of jurisdiction. D. I did not ask "how the Internal Revenue Code and Constitution provide the Government with the authority to summon [me] and [my] records", I asked what evidence Jeffrey had proving the constitution and code applied to me. E. I was not aware the 11 December 2013

hearing was on the petition, I was told it was on the motion (I would have put Jeffrey on the stand if I'd have known the hearing was on the petition).

2. Leung wrong I only presented conclusory statements. Leung falsely claims I only made "the conclusory statement that Wagner "has a history of bad faith and dishonesty."...Respondent provides no facts to support this serious allegation." Leung could not have missed the rest of the paragraph he quotes from; the entire paragraph is below and lays out the facts, facts that are confirmed with the audio recording of the meeting with Wagner:

"2. False statements and now perjury. Jeffrey and his supervisors are currently being investigated by the Treasury Inspector General for Tax Administration (TIGTA) by Jeff Stotko of the St. Paul office. Jeffrey has a history of bad faith and dishonesty. Jeffrey has claimed numerous times in person and in writing I raised a frivolous argument. I repeatedly asked Jeffrey for evidence the constitution and code apply to me and Jeffrey deliberately called the question a "frivolous argument". He then handed me an eighty page document containing frivolous arguments. Jeffrey has refused to identify the page number where asking for evidence is a "frivolous argument." He cannot because questions of evidence are not arguments, frivolous or otherwise."

The exclusion of the above facts is deliberate. A question is not an argument, the bad faith and dishonesty is clear. Lueng deliberately did not address these facts so he can rule in Wilhelm's favor.

All Wilhelm has done is make conclusory statements, why is this standard not being applied by Leung to Wilhelm?

3. Straw man - Lueng again misstates my challenge. To deny my position, you first have to get the position correct. Instead, Lueng wrote: "there is no evidence that the Government has the authority to issue summonses..." page 4. This is so inaccurate it looks like parts of the report were copied and pasted in.

Again, my position has been the same throughout: Wagner/Wilhelm has no evidence proving the constitution and code apply to me. What Lueng wrote is a straw man. Just like my question being reframed as an argument, it's just a straw man used deliberately to cover for Wagner and Wilhlem's lack of facts.

Because it's a straw man, there is no need to directly address and disprove the arguments regarding the "valid delegation" Leung provides from page 4 through the top of page 6.

4. Leung assumes facts not in evidence. The basis for Leung's recommendations is the argument that the constitution and code apply to me, Leung even uses the fallacious physical location argument on page 6: "Because Respondent lives within the District of Minnesota he is within the jurisdictional boundaries of the Court." (Leung's gross assumption of "District" will be addressed below.)

Leung quotes the constitution on pages 5-6 as if there were facts from Wagner/Wilhelm proving the constitution and code applied to me because I'm physically in Minnesota. Even if there were such facts, this ignores the fact that Wagner was unable to provide them and dishonestly insisted the question was an argument. If it is so easy to provide facts proving the constitution and code apply to me, then Wagner would have provided them instead of insisting the question was an argument.

Leung uses a non-sequitur to settle the matter of lack of evidence proving jurisdiction (also why Leung resorts to a straw man and not addressing the correct issue, the lack of evidence). Lueng is insisting my physical location means the constitution and code apply to me but he doesn't provide any facts from Wilhelm to prove this.

An analogy shows the fallacious reasoning Leung uses to justify a finding of jurisdiction over me. Does living within the boundaries of a parish of the Catholic Church, make you a Catholic? "But we have these boundaries, you're within our jurisdiction and you must pay a tithe!"

5. No case or controversy - What does congress have to do with me? Again, Leung bases his recommendations on the argument the constitution and code apply to me because of my physical location; there are no facts to prove this.

Leung wrote: "Congress has given the IRS the legal right to summon..." Where are the facts "Congress" has anything to do with me? All Leung, Wagner and Wilhelm rely on is the argument the constitution and code apply to me because I am physically in Minnesota, no actual evidence.

Without evidence the constitution and code apply to me at all, Wilhelm has no case or cause of action. It is just one argument based on an assumption and then supported by an opinion.

All Leung needs to do is apply the same standard regarding conclusory statements (Ashcroft, et al. v. Iqbal et al., 556 U.S. 662) to Wilhelm and the only right thing to do is dismiss.

All Wilhelm has are conclusory statements: The laws apply to me, the court has jurisdiction etc., and circular logic: the laws apply because the laws say so.

6. Wilhelm has not made a prima facie showing of good faith. Leung had to ignore Wagner's refusal/inability to provide evidence and pattern of dishonestly to reach the conclusion a showing of good faith was made. A question is not an argument no matter how many times a government employee repeats it. I know this is a common tactic used by IRS agents, they have no actual proof, just threats of jail, and so they lie saying the question is an argument.

Coerced testimony is not good faith and any claim it is, is dishonest and immoral.

Also, Wilhelm has never provided the affidavit and complaint against us. We only know what Wagner wrote because Lueng quoted him.

7. There was no petition hearing. Contrary to Lueng's assertion, there was no petition hearing, there was only a hearing on the motion. Lueng stated it was a motion hearing, it's not appropriate to have a petition hearing when the motion to dismiss was pending.

Had Lueng said it was a petition hearing I would have confronted Wagner on the stand and questioned him.

Conclusion. What this comes down to is this: Mr. Leung, the Thorntons asked us for evidence and since we don't have it, please coerce and threaten these two peaceful people with jail so we can ask our questions. That is exactly what is happening here stripped of the political garbage.

This is about violence, aggression. We dared to question Wagner and so now he wants us to have the threat of jail over our heads. A threat made by one whose salary/pension is paid under those same threats. Pay or we'll put you in jail. Answer our questions or we'll put you in jail. Under all that paperwork, all those arguments, is a gun and that is not good faith.

The recommendations gets the facts wrong, assumes facts not in evidence, uses a straw man and other logical fallacies and should be rejected.

If anyone thinks there are facts proving the constitution and code apply, then they can provide them, even a citation from the report and recommendations, such as the page number and subsection.

Submitted this 9 day of May 2014


John Thornton

Certificate of service

This is to certify that a true and correct copy of the foregoing has been mailed this 9 day of May 2014, to the plaintiff at the following address:

Jerry Wilhelm
U.S. Courthouse
300 S 4th Street
Suite 600
Minneapolis, MN 55415


John Thornton